

D1 the fourth step of forming a first conductive film electrically connected to one of said impurity diffusion layers;

the fifth step of forming a mask pattern having at least first and second openings on said first conductive film;

the sixth step of etching said first conductive film by using said mask pattern as a mask until said first opening divides said first conductive film in said first opening above said isolation structure, and simultaneously forms a recess in said second opening having said first conductive film forming a bottom of said recess;

the seventh step of forming a dielectric film so as to cover a surface of said first conductive film; and

the eighth step of forming a second conductive film on said dielectric film opposing said first conductive film through said dielectric film.

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D2 42. (Amended) A method of fabricating a semiconductor substrate, comprising:

the first step of defining an element active region by forming an element isolation structure on a semiconductor substrate;

the second step of forming a gate oxide film and a gate electrode on said semiconductor substrate in said element active region;

the third step of doping an impurity into said semiconductor substrate in said element active region to form a pair of impurity diffusion layers in surface regions of said semiconductor substrate on two sides of said gate electrode;

the fourth step of forming an insulating interlayer on an entire surface of said semiconductor substrate;

the fifth step of forming a hole in said insulating interlayer in which one of said impurity diffusion layers is exposed;

the sixth step of forming a first conductive film on said insulating interlayer which fills said hole electrically connected to one of said impurity diffusion layers;

the seventh step of forming a mask pattern having at least first and second openings on said first conductive film;

the eighth step of etching said first conductive film by using said mask pattern as a mask, thereby dividing said first conductive film below said first opening, and simultaneously forming